GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Rules, 2017 – Issue of the Andhra Pradesh Goods and Services Tax (Second Amendment) Rules, 2021 - Orders - Issued.

REVENUE (COMMERCIAL TAXES –II) DEPARTMENT

G.O.MS.No. 179 Dated: 19-07-2021

Read the following:-

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV.B, Dt:07-06-2017.
2) G.O.Ms.No.227, Revenue (CT-II) Department, dated 22-6-2017.
3) G.O.Ms.No.84, Revenue (CT-II) Department, dated 01-4-2021.
4) From the GOI, Ministry of Finance, Department of Revenue, CBIC, Notification No. 07/2021-Central Tax, dated 27-04-2021.
5) From the Chief Commissioner of State Tax, Letter Ref.No. CCW/GST/74/2015, Dt.02-06-2021.

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ORDER:

The following notification will be published in an Extra-Ordinary issue of the Andhra Pradesh Gazette, Dated:20.07.2021:

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, namely:-

AMENDMENT

1. (1) These rules may be called the Andhra Pradesh Goods and Services Tax (Second Amendment) Rules, 2021.
   (2)These rules deemed to have come into force with effect from 27.04.2021.

2. In the Andhra Pradesh Goods and Services Tax Rules, 2017, in rule 26 in sub-rule(1), after the third proviso, the following proviso shall be added, namely:-

"Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of April, 2021 to the 31st day of May, 2021, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** and the details of outward supplies under section37 in **FORM GSTR-1** or using invoice furnishing facility, verified through electronic verification code (EVC)."

(BY ORDER AND IN THE NAME OF THE GOVERNER OF ANDHRA PRADESH)

Dr. RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P.,Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to:
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc

//FORWARDED::BY ORDER//

SECTION OFFICER